

Form **1040** U.S. Individual Income Tax Return **2025**

Department of the Treasury-Internal Revenue Service

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2025, or other tax year beginning

, 2025, ending

, 20

See separate instructions.

☐ Filled pursuant to section 301.9100-2

☐ Combat zone

☐ Deceased

☐ Spouse

☐ Other

Your first name and middle initial

ALICIA

Last name

LAPP

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name

Foreign province/state/county

Foreign postal code

☐ You

☐ Spouse

Filing Status

☒ Single

☐ Head of household (HOH)

Check only one box.

☐ Married filing jointly (even if only one had income)

☐ Qualifying surviving spouse (QSS)

☐ Married filing separately (MFS). Enter spouse's SSN above and full name here: _____

If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required): _____

Digital Assets

At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes

☒ No

Dependents

(see instructions)

If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

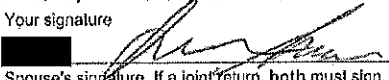
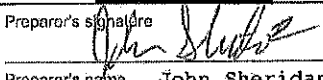
☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 31	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions). Enter type and amount:	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
c	Check if your child's dividends are included in 1 ☐ Line 3a	2 ☐ Line 3b	
4a	IRA distributions	4a	
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ QCD 3 ☐	
5a	Pensions and annuities	5a	
c	Check if (see instructions) 1 ☐ Rollover	2 ☐ PSO 3 ☐	
6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		
d	If you are married filing separately and lived apart from your spouse the entire year (see Inst.), check here		
7a	Capital gain or (loss). Attach Schedule D if required	7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
8	Additional income from Schedule 1, line 10	8	2,939
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income	9	2,939
10	Adjustments to income from Schedule 1, line 26	10	
11a	Subtract line 10 from line 9. This is your adjusted gross income	11a	2,939

Tax and Credits	11b	Amount from line 11a (adjusted gross income)		11b	2,939
	12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent			
	b	☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien			
	d	You: ☐ Were born before January 2, 1961 ☐ Are blind			
		Spouse: ☐ Was born before January 2, 1961 ☐ Is blind			
Standard deduction for-	e	Standard deduction or itemized deductions (from Schedule A)		12e	15,750
• Single or Married filing separately, \$15,750	13a	Qualified business income deduction from Form 8995 or Form 8995-A		13a	
• Married filing jointly or Qualifying surviving spouse, \$31,500	b	Additional deductions from Schedule 1-A, line 38		13b	
• Head of household, \$23,625	14	Add lines 12e, 13a, and 13b		14	15,750
• If you checked a box on line 12a, 12b, 12c, or 12d, see inst.	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income		15	0
	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐		16	0
	17	Amount from Schedule 2, line 3		17	
	18	Add lines 16 and 17		18	0
	19	Child tax credit or credit for other dependents from Schedule 8812		19	
	20	Amount from Schedule 3, line 8		20	
	21	Add lines 19 and 20		21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0-		22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21		23	
	24	Add lines 22 and 23. This is your total tax		24	0
Payments and Refundable Credits	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c	25d		
	26	2025 estimated tax payments and amount applied from 2024 return	26		
		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):			
If you have a qualifying child, you may need to attach Sch. EIC.	27a	Earned income credit (EIC)	27a		
	b	Clergy filing Schedule SE (see instructions)			
	c	If you do not want to claim the EIC, check here ☒			
	28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐	28		
	29	American opportunity credit from Form 8863, line 8	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
	31	Amount from Schedule 3, line 15	31		
	32	Add lines 27a, 28, 29, 30, and 31. These are your total other payments and refundable credits.	32		0
	33	Add lines 25d, 26, and 32. These are your total payments	33		0
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34		0
Direct deposit? See instructions.	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a		0
	b	Routing number	c Type: ☐ Checking ☐ Savings		
	d	Account number			
	36	Amount of line 34 you want applied to your 2026 estimated tax	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions	37		0
	38	Estimated tax penalty (see instructions)	38		
Third Party Designee		Do you want to allow another person to discuss this return with the IRS? See instructions. ☒ Yes. Complete below. ☐ No			
		Designee's name John Sheridan Phone no. [redacted] Personal identification number (PIN) [redacted]			
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.		Your signature  Date 01-30-2026 Your occupation [redacted] If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [redacted]			
		Spouse's signature. If a joint return, both must sign. [redacted] Date [redacted] Spouse's occupation [redacted] If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) [redacted]			
		Phone no. [redacted] Email address [redacted]			
Paid Preparer Use Only		Preparer's signature  Date 01-30-2026 PTIN [redacted] Check if: ☐ Self-employed			
		Preparer's name John Sheridan Phone no. [redacted]			
		Firm's name Liberty Tax - Office 12157			
		Firm's address [redacted] Firm's EIN [redacted]			

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

ALICIA LAPP

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	2,939
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	2,939
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	2,939

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2025 Created 7/25/25

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	0